Secta. II-27—100,000—21-5-52.

Revenue (1948) Department.

SERIES.

G.O. No. 958

Dated

[Despatch Abstract.]

Tax - The Madras Entertainments Tax Act. 1939 - Rules - Draft amendments - Issued.

GOVERNMENT OF MADRAS.
Abstract.

Tax - The Madras Entertainments Tax Act, 1939 - Rules - Draft amendments - Issued.

REVENUE DEPARTMENT

G.O. Ms. No. 958. Dated the 26th April 1948.

Read:-

G.O. Ms. No. 1774, Revenue, dated 15th July 1939.
From the Board of Revenue, dated the 17th December 1947, Reference U.Ø.No. 7885/47-2.
Memorandum No. 1398/N/47-2, Revenue, dated 10th February 1948.

Order:-

The appended notification will be published in the Fort St. George Gazette.

(By Order of His Excellency the Governor).

V.K. Rao,
Deputy Secretary to Government.

To

The Board of Revenue.
The Superintendent, Government Press for publication of notification and issue of correction slips.
The Accountant-General, Madras.
The Local Administration Department.
The Legal Department.
The Deputy Commissioners of Commercial Taxes through the Board of Revenue.
The Commercial Tax Officers with spare copies to Deputy and Assistant Commercial Tax Officers.
Collectors and Agents to the Government of Madras, East Godavari, West Godavari and Vizagapatam.
The Public (Political) Department.
The Director of Information and Publicity.

...

APPENDIX.

NOTIFICATION.

In exercise of the powers conferred by section 16 of the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939), His Excellency the Governor of Madras hereby makes the following amendments to the Madras Entertainments Tax Rules, 1939. The amendments hereby made shall be deemed to have come into force on the 1st January 1948.

AMENDMENTS.

In the said rules:-

(1) in sub-rule (4) of rule 10, after the word "destroyed", in the last sentence, the word "immediately" shall be inserted;

(2) in rule 20, the following shall be omitted, namely:-

"in clause (b) of section 5 or";

(3) in rule 26, for sub-rule (2), the following sub-rule

shall be substituted, namely:-

"(2) The proprietor shall pay the tax due by a crossed cheque drawn in favour of the Entertainments Tax Officer or into a Government treasury. He shall attach the cheque or the treasury receipt to the return to which the tax relates";

(4) in rule 28, after the word "treasury" the words "or a crossed cheque drawn in favour of the Entertainments Tax Officer" shall be inserted;

(5) in sub-rule (2) of rule 29, after the word "destroyed" in the last sentence, the word "immediately" shall be inserted;

(6) in rule 33, "clause (a) of" shall be omitted and for the words "said clause", the words "said section" shall be substituted;

(7) in rule 39, for sub-rule (2), the following sub-rule shall be substituted, namely:-

"(2) The proprietor shall pay the tax due by a crossed cheque drawn in favour of the Entertainments Tax Officer or into a Government treasury. He shall attach the cheque or the treasury receipt to the return to which the tax relates";

(8) in rule 51, "clause (a) of" shall be omitted;

(9) after rule 54, the following rule shall be added, namely:-

"55. Where any payment is made by cheque under these rules, the cheque shall be such as may be received by a Government treasury under the Madras Treasury Code";

(10). in Form III, for " section 5(b) " in the latter part of section 6(1)

the two places where it occurs, the following shall be substituted, namely:-

"the latter part of section 6(1)".

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/True copy/

Office Assistant,
Madras Record Office.

4/1/54